

BEFORE THE STATE BOARD OF EQUALIZATION
OF THE STATE OF CALIFORNIA

In the Matter of the Appeal of)
LEONARD J. AND CLARA HICKMAN)

ORDER DENYING PETITION FOR REHEARING

Upon consideration of the petition filed February 6, 1964, by Leonard J. and Clara Hickman for rehearing of their **appeal from** the action of the Franchise **Tax Board**, we are of the opinion that none of the grounds set forth in the petition constitutes cause for the **granting** thereof and, accordingly, it is ordered that the petition **be and** the same is hereby denied, and that our order of January 7, 1964, be and the same is hereby affirmed.

Done at San Francisco , California, this **17th day**
of March , 1964, by the **State Board of Equalization**.

Paul R. Leake, Chairman
John W. Lynch, Member
Edgar R. Beely, Member
Richard C. Bell, Member
_____, Member

ATTEST: *[Signature]*, **Secretary**